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Woodbridge, Ont.,
May 14, 1964.

MAY 29

The Ontaric Committee on Taxation:

I am, at the request of the Ontaric Committee on Taxation on February 11th, giving an outline of the method used to assess residential and farm properties in Vaughan Township.

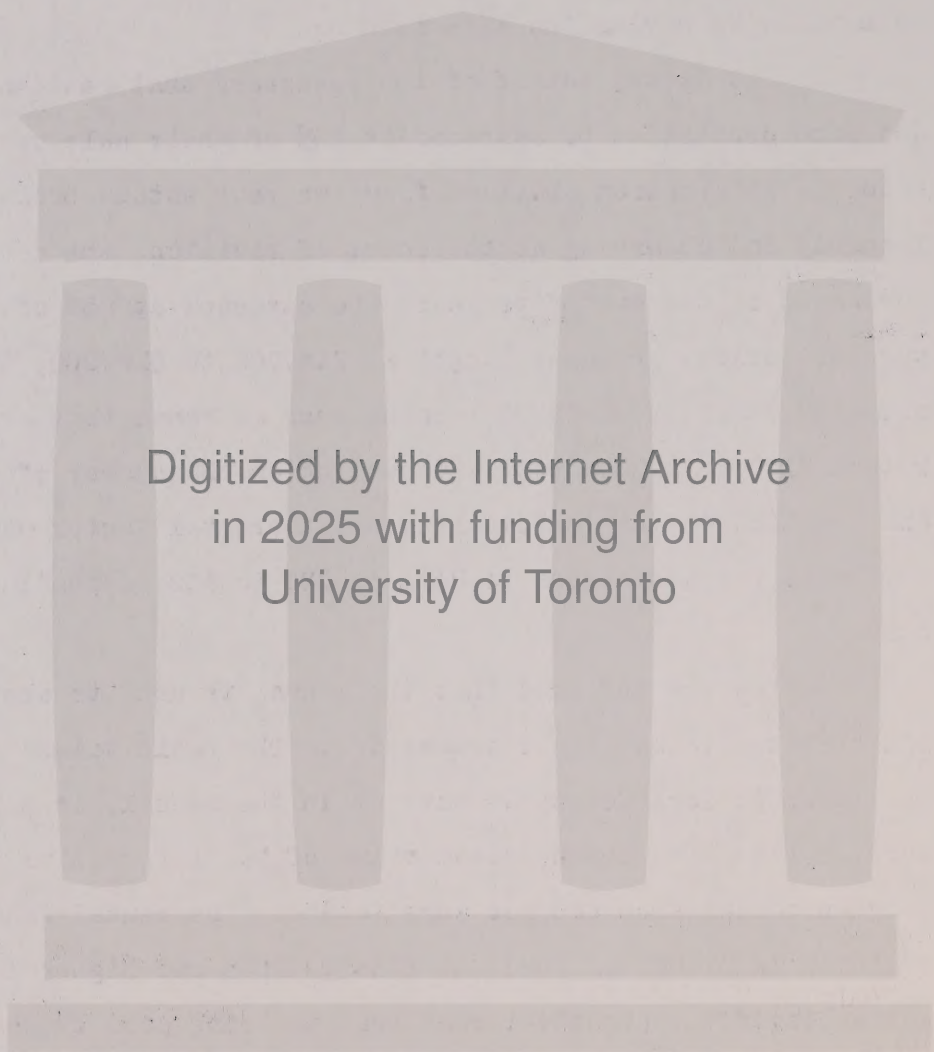
It is apparent, by the information that can be gathered and listening to the appeals before the court of revision, that the assessors are interpreting actual value and sale value as having the same meaning.

It is the intent of the assessors that residential and farm properties be assessed at 25% of their sale value. From the information obtained from two real estate brokers in the Township and observing at the court of revision, the new homes purchased in the past five years are assessed at 25% of the purchase price, or homes bought at $14,000 to $16,000, are assessed at $3500 to $4000. Homes such as these that are leased, return $100 to $125 a month, depending on the number of rooms and location in the municipality and therental factor used to arrive at the assessment is 25%, or $25 to $32, depending on the house.

We are informed that the manual is used to arrive at the assessed value of all properties. The basic values for No. 1 farm land in York County as set out in the manual, is $40 per acre, but we find the assessed value of No. 1 farm land in Vaughan ranges from $60 per acre to $50. The rental factor employed is $7.00 per acre and this is 100% and higher in many instances of the practical rent that is being paid by bona fide farmers.

A farmer in the south west corner of Vaughan with 400 acres rented at an average of $4.50 per acre, including two sets of buildings....in this concession, the assessors use a rental value of $7.00 per acre to arrive at assessment.

Two concessions north, another farmer has two 100-acre farms rented and is paying $6.00 per acre for one farm and $4.00 per acre for the other. A rental value of $6.00 per acre is used in this concession for assessment purposes.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100 acre farm with rent at $4.50 per acre ..$450.00

" " " assessed at $59.50 " " ..$5950.00

Taxes in 1963 at 76 mills..$452.80

Urban home rented at $100-110-120 monthly..$1200.00

Assessment $3500.00

Taxes in 1963 at 76 mills.. $266.00

100 acre farm and building..assessment...$11,000

at 76 mills ..... $836.

100 acre farm and buildings..assessment..$10,500

at 76 mills $798

A few examples of farm assessments:

Conc.	Lot	Acres	Land Assess.	Bldgs.	Total
5	EP 9 & 10	150	7174	5193	12,367
5	EP 11	118	6852	3139	9,991
5	EP 27	139	6876	5710	12,586
5	EP 30	98	5180	5913	11,093
9	EP 1	92	5474	4392	9,866
9	EP 2 & 3	156	9324	5953	15,277
9	WP 5	98	5874	5342	11,216
9	WP 9	100	5417	5115	10,532
9	EP 12	100	5612	5175	10,787

On the 30th of January of this year, a committee of five farmers, accompanied by our Reeve and Deputy-Reeve, appeared before the Hon. Wm. Spooner, Minister of Municipal Affairs and told him our position concerning farm taxes in Vaughan was most serious and asked him for his assistance and advice. Mr. Spooner told our Reeve that Township Council could grant us some relief by invoking Section 37 of the A ssessment Act. He also advised us as a group to appear before the Ontario Committee on Taxation.

The Reeve and Council of Vaughan have refused to grant any relief to farm land in Vaughan under Section 37 and told the farmers to appeal to a Judge.

The Farmers of Vaughan Township formed an organiz ation on the 17th of March and have filed appeals on 124 properties, asking for the exemptions in Section 37 of the Assessment Act.

The seriousness of the situation, particularly for those who are primary producers of food on the fringe of large cities in Ontario, should not be overlooked. Let me draw your

attention to the struggle the Scarborough Township farmers have experienced in the courts in the past ten years. Over 350 farmers in Pickering Township appealing their assessment in a group last year. Seventeen farmers in Markham Township united in an appeal in 1968 and currently the action launched by the farmers in Vaughan.

At your request, it would be our pleasure to appear before the Ontario Committee on Taxation.

Respectfully yours,
VAUGHAN FARMERS ASSOCIATION

Andrew McClure
Chairman.